

was served with notices to discontinue: the result was that Budge, not possessing an independent fortune, was forced into bankruptcy, and the erections are now dropping to ruin. Lord Denman granted a rule nisi for a mandamus to compel the Commissioners to proceed, but that learned and noble lord having retired from the judicial seat before the matter came on for argument, Lord Campbell held that the Commissioners were merely trustees for the public, and were not bound to take any steps until they had the necessary funds in hand for the completion of the park. Thus law is opposed to justice, and the park remains *in statu quo*. The landowners have since offered the Government to take debentures instead of money, if they will proceed with the project. This has been met by numerous actions, claiming on behalf of the Crown the banks of the Thames. Mr. Cubitt is one of the defendants, and the Royal demand includes the willow banks of Barnes, Fulham, and Mortlake, the wharfs of the City of London, the Isle of Dogs, and the banks of the Clyde. It is thought that one action might have been sufficient to decide the right of the Crown, but the active and zealous advisers of the Commissioners entertain a different opinion. Davis, who, it is said, could pay forty shillings in the pound if his claim upon Government were settled, was released from "durance vile" by Mr. Commissioner Fane.

#### FALL OF A MILL AT STOCKPORT.

ON Monday last, a large portion of a new mill at Stockport fell suddenly to the ground, and, so far fortunately, at dinner-hour, though ten or eleven persons were killed. The building was a fire-proof one, and only about a month occupied. The walls, which, it is said, were apparently substantial enough, were 47 yards long and 20 wide, in four stories, and rested on the solid rock, but down the centre of the mill ran a row of iron-ribbed pillars, 26 feet long, 14 inches diameter in the centre, and tapering to 8 inches diameter at each end. On the heads of these pillars the flooring beams, from which sprang the fire-proof arches over the first floor, rested. The pillars were 10 feet apart, with one intermittent, second from the west end, where, in order to support the intermediate flooring, a large and heavy iron flange beam, with an arched top 3 feet 4 inches deep in the centre, was carried longitudinally down the mill, supported on the heads of the two nearest pillars. To the centre of this beam the flooring beams from the outer walls were earned. The accident occurred just at this point, so that the construction of this beam and the adjoining pillars should be looked to when the rubbish has been cleared away. One man states that he saw some arches near one of these pillars first give way. Strict investigation should follow.

#### DOINGS IN DUBLIN.

THE Board of Superintendence of City Prisons are at present making alterations to Richmond Bridewell, for the purpose of enabling them to carry out the "separate system" in a large portion of the building. The divisional walls of the class-yards have been taken down and re-erected on a radiating principle, by concentrating them to a certain point, which is used as an inspection hall. The plan of the hall is semi-octagonal, 10 feet wide, and as it is in immediate connection with the prison, there is a means of surveillance afforded to the governor and his officers: the walls are of hammer-dressed black stone; the dressings of doors and windows, copings of yard walls, &c. of chiselled granite. The tread-wheel buildings have lately been augmented, and fitted up with new seats and metal partitions. A reservoir (in connection with the tread-wheel) 10 feet long by 8 feet wide, has been recently erected; it is plastered on the inside with Roman cement, vaulted, lined, and floored with stock bricks: the floor rests on a bed of concrete 18 inches thick. The cost of these alterations was 105*l*.

The Board have also lately erected a drying closet at Grangegorman Penitentiary, and fitted it with heating apparatus, &c., complete, which was furnished by Mr. Turner, of Hammer-smith Iron Works: the cost was 100*l*.

The foregoing works have been executed under the superintendence of the Board's architect, Mr. John S. Mulvany.

The City of Dublin Grand Jury are erecting additional buildings to the Sessions Court-house, Green-street, for the accommodation of prisoners pending trial, the present arrangements having been found inconvenient and inadequate. Messrs. Murray and Denney are the architects.

The Commissioners of National Education in Ireland have advertised for tenders for the erection of model agricultural schools at Gormanstown, county Tipperary, and Athy.

The works at the Dublin terminus of the Midland Great Western Railway are rapidly approaching completion: the cornice and parapet on the Directors' house are laid all round, with the exception of the centre projection, on which the place of the cornice is to be supplied by an ornamented cove, supporting a pediment of Egyptian character. The stone is the same as that of which the Drogheda and Great South-Western Railway terminal were built, and is supplied from Ballyknockin quarry. The Colonnade and booking-offices are complete. Mr. Mulvany is the architect.

The Dublin Mechanics' Institute, having succeeded in collecting the sum of 200*l*. required by Mr. Atkinson, of College-green, previous to his contributing his donation of 100*l*. towards the decoration of the theatre of the institute, are, we understand, about advertising the same for public competition. They also purpose providing accommodation for a larger number of pupils by erecting additional class-rooms.

The firm of Todd, Burns, and Co., purpose adding to their premises, and have received tenders according to plans, &c. by Mr. Caldebeck, architect. It is intended to take in a large portion of Jervis-street. The style is Grecian.

#### RATING GAS COMPANIES' WORKS.

THE PHOENIX GAS COMPANY *versus* THE PARISH OF CHRISTCHURCH, SURREY.

THIS was an appeal, at Surrey Sessions, by the Phoenix Gas Company against the amount at which they were rated by the parish of Christchurch on the poor's-rate made October 25, 1849, for the Midsummer quarter. The particulars will be useful to those engaged in rating.

Mr. M. Chambers opened the case in support of the appeal, which he said was one of great importance to the Phoenix Gas Company, as the decision would settle the principle on which they were to be rated in twenty-three parishes, and, if given against them, they might have to pay three or four times as much as they ought if their property were fairly valued. In this case they appealed against the assessment of October 25, by which the appellants were rated at 818*l*. on their gross estimated rental, and at 583*l*. as the rateable value of their gas mains in the respondents' parish. They were surprised and astonished at being so rated, because the previous rateable value of such mains was only taken at 90*l*. accordingly they felt bound to appeal. In the respondents' parish they had no gas works for the manufacture of gas, but simply pipes for the purpose of supplying gas to the parties requiring it in the parish, and to the public lights, as also pipes for the purpose of conveying gas for distribution in other parishes. They had three stations for works for the manufacture of gas; one at Bankside, one at Greenwich, and a third at Vauxhall; they also had two gasholders or reservoir stations, where gas was contained for the purpose of being distributed in other parishes, one being in Wellington-street, St. George's, and the other near the Oval, Kennington. What he also had to contend was, that the proper way of apportioning the total rent was by the cubic contents, and not by the length or superficial surface occupied by the pipes, or by the amount received for gas sold. He should contend that they were not to be rated according to the length of pipe in the parish, or the superficial area, but that the justest and most proper way was to take the cubical contents, or, in other words, the capacity of the pipes for conveying gas. An appeal had already been tried by the Kent Sessions against the rate made in the parish of Greenwich. In that appeal the Kent Sessions adopted the superficial area. They did not shut up their books nor keep back any statement, but they said the just mode of rating was according to their actual expenditure and receipts, according to Act of Parliament: it was not on their profits of trade, but on their receipts, after the deductions allowed by Act of Parliament, that they contended they ought to be rated. That

is, they contended that, looking at what they had done with the land which they occupied, the fair criterion of value, as required by Act of Parliament, was what a tenant would give if he were to hire it. The company, therefore, opened their books to the inspection of the respondent parish, so that if there were anything incorrect they might be able to state to the Court where they thought the appellants were wrong. The principle on which they had proceeded was according to the strict rule enjoined by the Act of Parliament. First of all they took the net profits, and then made the statutable deductions allowed by the Act of Parliament, and that gave them what they considered the rateable value. A gentleman named Lee had been employed for that purpose. First he ascertained the total receipts, from which he deducted the payments: that gave of necessity the net balance of profits; but having done so before arriving at what a tenant would give, they must make certain further deductions. In the first place, as regarded a concern of that description, it was obvious that there must of necessity be a large floating capital, which, like the capital involved in a silversmith's shop, must remain constantly invested, and with regard to which there must be an allowance, or per centage, in order to make it worth a tenant's while to take the property. For that purpose a certain sum had been taken as a floating capital, on which Mr. Lee had allowed a per centage of 5 per cent. as interest. He had then taken 12½ per cent. as tenant's profits. Now, in some cases as much as 20 per cent. was allowed as tenant's profits, and in manufactures a higher per centage was generally allowed than in farming and other matters. Mr. Lee said 12½ per cent. was a fair allowance for tenant's profits in this case. Then deductions were made for insurance, renewal of buildings, and trade fixtures, works, pipes, &c., and that left the balance at which the works ought to be rated, that is, the stations containing gas manufactories, the stations for gas reservoirs, and the pipes spread over the twenty-three parishes. Having thus arrived at the proper balance on which, if the whole were in one parish, the rates ought to be imposed, the next thing was to divide that amount among the twenty-three parishes, and the course pursued in that respect was to value the whole of the land, buildings, apparatus, &c. mains, and take the total value, and then to take the value of the pipe: having so done, the next step was a mere rule of three sum: as the total value of the works and pipes is to the total rateable value, so is the value of the works in any parish to the rateable value in that parish. Having gone through that mode of proceeding, he arrived at the conclusion that, with regard to the rateable value of the pipes in that particular parish, the amount at which the Phoenix Gas Company ought to be rated was 113*l*.

Evidence having been given as to receipts, &c., Mr. William Innes, assistant engineer to the company, produced accounts showing the quantity of coal consumed at the various stations down to Midsummer, 1849. It amounted to 39,068 tons for the year. The quantity of gas manufactured from that was 352,322,000 cubic feet. The rental for the quantity supplied was 72,498*l*. 17*s*. 3*d*. The price to private consumers was 6*s*. per thousand, and to the public burners about 4*s*. The amount of leakage was 22·9 per cent., 77·1 per cent. of gas being actually burned. The amount of leakage was ascertained by deducting the quantity consumed as shown by the meters from the quantity measured into the reservoirs before distribution commenced. The quantity consumed by the public lamps was ascertained by fixing meters to several, and taking an average of the results. He accounted for the large amount of leakage by the number of main pipes used to convey the gas to the consumers. The whole quantity of main pipes was upwards of 440,000 lineal yards, or about 250 miles. The quantity of coals carbonized at all the stations in the year ending Midsummer, 1849, was 39,068 tons. The greatest number of retorts in use during that time was 591; that was at Christmas, when they always made a much larger quantity of gas. The average number of retorts in use for the whole year was 448. The retorts were "charged," that is, the coal was put in four times in twenty-four hours. The average weight of coal carbonized in each retort in the twenty-four hours was nearly 6 cwt., or 1½ cwt. to each charge. The retorts were all iron. A large deposition of carbon took place in the inside of the retort during the process of carbonizing the coal, so that, after being in use some time, an old retort would be incapable of taking so large a charge as a new one, owing to the incrustation on the inside. The average quantity of gas made at their works from a ton of coal was nine thousand cubic feet. If a larger quantity were made, the quality would be considerably deteriorated.

Mr. Lee was then called and examined by Mr. Chambers.—He is an architect and surveyor. Had valued Battersea, Wandsworth, Putney, Wimbledon, St. James (Westminster), and Lambeth.

\* Mr. Chambers's speech, and the case generally, is reported, at length, in the *Journal of Gas Lighting*, for July 10, 1850.